



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

September 29, 2025

John Belizaire
Chief Executive Officer
Soluna Holdings, Inc
325 Washington Ave Extension
Albany, NY 12205

Re: Soluna Holdings, Inc
Registration Statement on Form S-3
Filed September 26, 2025
File No. 333-290546

Dear John Belizaire:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Sonia Bednarowski at 202-551-3666 with any questions.

Sincerely,

Division of Corporation Finance
Office of Crypto Assets